

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Robert J. Lemons

Attorneys for Lehman Brothers Holdings Inc.  
and Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	: <b>Chapter 11 Case No.</b>
	:
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	: <b>08-13555 (JMP)</b>
	:
<b>Debtors.</b>	: <b>(Jointly Administered)</b>
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**AMENDMENT TO REPLY TO RESPONSES OF ALLIANCEBERNSTEIN L.P.  
TO DEBTORS' ONE HUNDRED FORTY-THIRD AND ONE HUNDRED  
NINETY-EIGHTH OMNIBUS OBJECTIONS TO CLAIMS (LATE-FILED CLAIMS)**

TO THE HONORABLE JAMES M. PECK,  
UNITED STATES BANKRUPTCY JUDGE:

On October 26, 2012, Lehman Brothers Holdings Inc. ("LBHI" or the "Plan Administrator"), as Plan Administrator under the *Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors* [ECF No. 22737] (the "Plan") for the entities in the above-referenced chapter 11 cases filed its reply (the "Reply") [ECF No. 31705] to the responses of AllianceBernstein L.P. ("AllianceBernstein") dated June 15, 2011 [ECF No. 17710] and October 13, 2011 [ECF No. 20799], opposing, respectively, the Debtors' One Hundred Forty-Third Omnibus Objection to Claims (Late-Filed Claims) [ECF No. 16856] and the Debtors' One Hundred Ninety-Eighth Omnibus Objection to Claims (Late-Filed Claims)

[ECF No. 19902] (the “Objections”). LBHI hereby files this Amendment to correct a statement made in the Reply.

**Amendment**

1. In paragraph 3 of the Reply, it was stated that “the Funds<sup>1</sup> have never filed any proofs of claim against LBSF and LBHI, even after the applicable bar date for filing proofs of claim.” In fact, although the Funds themselves did not submit proofs of claim, on October 22, 2009 – exactly thirty days after the Bar Date and on the same date that AllianceBernstein filed the Late-Filed Claims – AllianceBernstein filed certain claims against LBSF and LBHI on behalf of the Funds as their “authorized signatory” (the “Expunged Claims”). Each of the Expunged Claims is an exact duplicate of one of the Late-Filed Claims in all respects except the capacity in which AllianceBernstein filed the proof of claim; *i.e.*, the Expunged Claims were filed by AllianceBernstein on behalf of the Funds as their “authorized signatory,” whereas the Late-Filed Claims were filed by AllianceBernstein in the name of the Funds under Bankruptcy Rule 3005(a).

2. The Expunged Claims were subject to the *One Hundred Forty-Third Omnibus Objection to Claims (Late Filed Claims)* filed on May 16, 2011 [ECF No. 16856], to which AllianceBernstein did not respond in respect of the Expunged Claims. Thus, the Expunged Claims were disallowed and expunged by this Court’s *Order Granting Debtors’ One Hundred Forty-Third Omnibus Objection to Claims (Late Filed Claims)* entered on July 12, 2011 [ECF No. 18427].

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Reply.

3. The Expunged Claims are set forth on Exhibit A annexed hereto, under the heading “Expunged Claims.” Each of the Late-Filed Claims that duplicates an Expunged Claim is set forth to the right of the relevant Expunged Claim under the heading “Late-Filed Claims.”

Dated: January 28, 2013  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings  
Inc. and Certain of its Affiliates

**Exhibit A**

<b><u>Expunged Claims</u></b> (filed by AllianceBernstein as “Authorized Signatory”)					<b><u>Late-Filed Claims</u></b> (filed by AllianceBernstein under Rule 3005(a) as “Investment Advisor”)				
<b>Claimant</b>	<b>Debtor</b>	<b>Filed Date</b>	<b>Claim No</b>	<b>Amount</b>	<b>Claimant</b>	<b>Debtor</b>	<b>Filed Date</b>	<b>Claim No</b>	<b>Amount</b>
ACM GLOBAL CREDIT - U.S. SUB-FUND C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI	10/22/09	43918	\$1,371,463	ACM GLOBAL CREDIT - U.S. SUB-FUND C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI	10/22/09	43951	\$1,371,463
ACM GLOBAL CREDIT - U.S. SUB-FUND C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF	10/22/09	43919	\$1,371,463	ACM GLOBAL CREDIT - U.S. SUB-FUND C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF	10/22/09	43952	\$1,371,463
ALLIANCE BERNSTEIN ALTERNATIVE INVESTMENTS (MASTER)- FIXED INCOME HIGH ALPHA PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI	10/22/09	43920	\$583,254	ALLIANCE BERNSTEIN ALTERNATIVE INVESTMENTS (MASTER)- FIXED INCOME HIGH ALPHA PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI	10/22/09	43949	\$583,254
ALLIANCE BERNSTEIN ALTERNATIVE INVESTMENTS (MASTER)- FIXED INCOME HIGH ALPHA PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF	10/22/09	43921	\$583,254	ALLIANCE BERNSTEIN ALTERNATIVE INVESTMENTS (MASTER)- FIXED INCOME HIGH ALPHA PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF	10/22/09	43950	\$583,254

<u>Expunged Claims</u> (filed by AllianceBernstein as “Authorized Signatory”)					<u>Late-Filed Claims</u> (filed by AllianceBernstein under Rule 3005(a) as “Investment Advisor”)				
Claimant	Debtor	Filed Date	Claim No	Amount	Claimant	Debtor	Filed Date	Claim No	Amount
ALLIANCE BERNSTEIN BOND FUND, INC. ALLIANCE BERNSTEIN INTERMEDIATE BOND PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43926	\$743,801	ALLIANCE BERNSTEIN BOND FUND, INC. ALLIANCE BERNSTEIN INTERMEDIATE BOND PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43944	\$743,801
ALLIANCE BERNSTEIN BOND FUND, INC. ALLIANCE BERNSTEIN INTERMEDIATE BOND PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43929	\$743,801	ALLIANCE BERNSTEIN BOND FUND, INC. ALLIANCE BERNSTEIN INTERMEDIATE BOND PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43945	\$743,801
ALLIANCE BERNSTEIN POOLING PORTFOLIOS, THE - ALLIANCE BERNSTEIN INTERMEDIATE DURATION BOND PORTFOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43927	\$2,017,590	ALLIANCE BERNSTEIN POOLING PORTFOLIOS, THE - ALLIANCE BERNSTEIN INTERMEDIATE DURATION BOND PORTFOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43942	\$2,017,590
ALLIANCE BERNSTEIN POOLING PORTFOLIOS, THE - ALLIANCE BERNSTEIN INTERMEDIATE DURATION BOND PORTFOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43928	\$2,017,590	ALLIANCE BERNSTEIN POOLING PORTFOLIOS, THE - ALLIANCE BERNSTEIN INTERMEDIATE DURATION BOND PORTFOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43943	\$2,017,590

<u>Expunged Claims</u> (filed by AllianceBernstein as “Authorized Signatory”)					<u>Late-Filed Claims</u> (filed by AllianceBernstein under Rule 3005(a) as “Investment Advisor”)				
Claimant	Debtor	Filed Date	Claim No	Amount	Claimant	Debtor	Filed Date	Claim No	Amount
ALLIANCE BERNSTEIN VARIABLE PRODUCTS SERIES FUND INC. - ALLIANCE BERNSTEIN INTERMEDIATE BOND PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43922	\$921,036	ALLIANCE BERNSTEIN VARIABLE PRODUCTS SERIES FUND INC. - ALLIANCE BERNSTEIN INTERMEDIATE BOND PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43938	\$921,036
ALLIANCE BERNSTEIN VARIABLE PRODUCTS SERIES FUND INC. - ALLIANCE BERNSTEIN INTERMEDIATE BOND PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43923	\$921,036	ALLIANCE BERNSTEIN VARIABLE PRODUCTS SERIES FUND INC. - ALLIANCE BERNSTEIN INTERMEDIATE BOND PORTFOLIO C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43939	\$921,036
ALLIANCEBERNSTEIN COLLECTIVE INVESTMENT TRUST SERIES ALLIANCEBERNSTEIN US STRATEGIC CORE-PLUS FIXED INCOME COLLECTIVE TRUST C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43930	\$67,817	ALLIANCEBERNSTEIN COLLECTIVE INVESTMENT TRUST SERIES ALLIANCEBERNSTEIN US STRATEGIC CORE-PLUS FIXED INCOME COLLECTIVE TRUST C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43935	\$67,817
ALLIANCEBERNSTEIN COLLECTIVE INVESTMENT TRUST SERIES ALLIANCEBERNSTEIN US STRATEGIC CORE-PLUS FIXED INCOME COLLECTIVE TRUST C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43931	\$67,817	ALLIANCEBERNSTEIN COLLECTIVE INVESTMENT TRUST SERIES ALLIANCEBERNSTEIN US STRATEGIC CORE-PLUS FIXED INCOME COLLECTIVE TRUST C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43936	\$67,817

<u>Expunged Claims</u> (filed by AllianceBernstein as “Authorized Signatory”)					<u>Late-Filed Claims</u> (filed by AllianceBernstein under Rule 3005(a) as “Investment Advisor”)				
Claimant	Debtor	Filed Date	Claim No	Amount	Claimant	Debtor	Filed Date	Claim No	Amount
ALLIANCEBERNSTEIN COLLECTIVE INVESTMENT TRUST SERIES ALLIANCEBERNSTEIN US CORE FIXED INCOME COLLECTIVE TRUST C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43932	\$41,581	ALLIANCEBERNSTEIN COLLECTIVE INVESTMENT TRUST SERIES ALLIANCEBERNSTEIN US CORE FIXED INCOME COLLECTIVE TRUST C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43946	\$41,581
ALLIANCEBERNSTEIN COLLECTIVE INVESTMENT TRUST SERIES ALLIANCEBERNSTEIN US CORE FIXED INCOME COLLECTIVE TRUST C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43933	\$41,581	ALLIANCEBERNSTEIN COLLECTIVE INVESTMENT TRUST SERIES ALLIANCEBERNSTEIN US CORE FIXED INCOME COLLECTIVE TRUST C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43937	\$41,581
SANFORD C. BERNSTEIN FUND II, INC. - BERNSTEIN INTERMEDIATE DURATION INSTITUTIONAL PORFTOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43917	\$1,920,890	SANFORD C. BERNSTEIN FUND II, INC. - BERNSTEIN INTERMEDIATE DURATION INSTITUTIONAL PORFTOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43947	\$1,920,890
SANFORD C. BERNSTEIN FUND II, INC. - BERNSTEIN INTERMEDIATE DURATION INSTITUTIONAL PORFTOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43916	\$1,920,890	SANFORD C. BERNSTEIN FUND II, INC. - BERNSTEIN INTERMEDIATE DURATION INSTITUTIONAL PORFTOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43948	\$1,920,890

<u>Expunged Claims</u> (filed by AllianceBernstein as “Authorized Signatory”)					<u>Late-Filed Claims</u> (filed by AllianceBernstein under Rule 3005(a) as “Investment Advisor”)				
Claimant	Debtor	Filed Date	Claim No	Amount	Claimant	Debtor	Filed Date	Claim No	Amount
SANFORD C. BERNSTEIN FUND, INC. - INTERMEDIATE DURATION PORFTOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43924	\$9,853,284	SANFORD C. BERNSTEIN FUND, INC. - INTERMEDIATE DURATION PORFTOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43940	\$9,853,284
SANFORD C. BERNSTEIN FUND, INC. - INTERMEDIATE DURATION PORFTOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43925	\$9,853,284	SANFORD C. BERNSTEIN FUND, INC. - INTERMEDIATE DURATION PORFTOLIO C/O ALLIANCE BERNSTEIN, L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBSF		43941	\$9,853,284
PHILIPS PENSION TRUSTEES LTD, AS TRUSTEE OF THE PHILIPS PENSION FUND C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43915	\$142,115	PHILIPS PENSION TRUSTEES LTD, AS TRUSTEE OF THE PHILIPS PENSION FUND C/O ALLIANCE BERNSTEIN L.P. ATTN: MICHAEL COFFEE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	LBHI		43934	\$142,115